

**Management Control Evaluation Checklist
Budget Execution**

REGULATION NUMBER:	AR 37-49
DATE OF REGULATION:	19 Jul 96

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Assessable Unit : (Mailing address and phone number)

Function. The function covered by this checklist is the distribution and execution of appropriated funds.

Purpose. The purpose of this checklist is to assist assessable unit managers in evaluating the key budget execution controls outlined below. It is not intended to cover all controls.

Instructions. Answers must be based on the actual testing of key management controls (e.g. direct observation, document analysis, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five years. Certification that is evaluation has been conducted must be accomplished on the enclosed DA Form 11-2-R (Management Control Evaluation Certification Statement).

Supersession. This checklist replaces the checklist for “Internal Control Checklist - Budget Execution Controls” previously published in DA Circular 11-86-2.

Comments. Submit comments regarding this checklist to : US Army Finance Command, ATTN: SAFM-BUC-E-B, 8899 E. 56th Street, Indianapolis, IN 46249-3020.

Evaluation conducted by: (Name, Grade, Title, Office Branch, Telephone Number)

Date of Evaluation

Evaluation Results: (Document the evaluation results on DA Form 11-2-R, in item 7)

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